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EXTRAORDINARY

PART II—Section 3

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MINISTRY OF FINANCE**(Department of Revenue)****NOTIFICATIONS****CUSTOMS***New Delhi, the 1st December, 1956*

S.R.O. 2894.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts the articles falling under items Nos. 8(2), 21(3), 21(10), 22(4), 29(1), 31, 31(1), 31(2), 31(3), 32(3), 41, 46(6), 47(2), 49(4), 51(1), 51(2), 51(3), 59, 71, 72(1), 72(2), 72(7), 72(11), 72(15), 72(16), 72(19), 72(22), 72(23), 73, 73(1), 77, 77(5), 78 and 87 of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from the whole of the additional duty of Customs leviable thereon under any law for the time being in force, where such additional duty is in addition to the duty of Customs leviable thereon under the said Schedule or under that Schedule read with any notification of the Central Government for the time being in force.

[No. 110.]

S.R.O. 2895.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that the following further amendments shall be made in the notification of the Government of India, in the Ministry of Finance (Revenue Division) No. 13 Customs, dated the 28th February 1953, namely:—

In the Schedule annexed to the said notification,

(1) after entry No. 40, the following entries shall be inserted, namely:—

Serial No.	Name of Article	Limitation or or condition	Extent of exemption
"41	Flour-mill machinery falling under item 72 of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934).	..	The whole.
42	Rice-mill machinery falling under item 72 of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934).	..	The whole.
43	Component parts, falling under item 72(3) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), of		
	(a) Rice and Flour-mill machinery falling under item 72 of the said Schedule ;		The whole.

Serial No.	Name of article	Limitation or condition	Extent of exemption
	(b) Textile machinery and apparatus falling under item 72(1) of the said Schedule ; and	..	The whole.
	(c) Printing and Lithographic material falling under item 72(2) of the said Schedule.	..	The whole.
44	Component parts, falling under item 72(25) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), of boot and shoe manufacturing machinery, cinema-projecting apparatus, oil-crushing and refining machinery, sound-recording apparatus for the production of cinema films and sugar manufacturing and refining machinery.	..	The whole."

(ii) the following entries shall be omitted, namely:—

Serial No.	Name of article	Limitation or condition	Extent of exemption
"5	Figs . . . . .	..	The whole.
11	The following natural essential oils namely :— Bergamot and Lemon.	..	The whole.
16	Pre-fabricated timber houses . . . . .	..	The whole.
17	Staple fibre (excluding yarn) . . . . .	..	The whole.
19	Sultanas . . . . .	..	The whole.
20	Oatmeal, canned or bottled . . . . .	..	The whole.
34	Hearing aid appliances falling under items 73 of the First Schedule to the Indian Tariff Act, 1934.	..	The whole.
39	The following plastic raw materials :—		
	(a) Cellulose plastics excepting cellulose acetate	..	The whole.
	(b) Vinyl resins ; and	..	The whole.
	(c) Styrene . . . . .	..	The whole."

(iii) for the entries against serial Nos. 1, 2, 3 and 4, the following shall be substituted, namely:—

Serial No.	Name of article	Limitation or condition	Extent of exemption
"1	The following textile machinery and apparatus and component parts of thereof :— Ground stamping machines, Automatic hand repeating machines, Pattern cutting machines, Cloth analysis machines, Hand card punches, Automatic weaver knotters, Automatic winder knotters.	Nothing shall be deemed to be a part of textile machinery and apparatus for the purpose of this exemption unless it is essential for the working of such machinery and apparatus and has been given for that purpose some special shape or quality that would not be essential for its use for any other purpose.	The whole.
2	Jacquard harness linen cordage . . . . .	..	The whole.

Serial No	Name of article	Limitation or condition	Extent of exemption
3	Striking combs used intextile machinery.	..	The whole.
4	The following printing machinery and apparatus :— Composing racks and cases, Composing cabinets, Die-stamping machines, Galley racks, Embossing machines, Graining machines, Furniture cases and racks, Line-up and register tables, Book sewing machines, Cloth stripping machines.	..	The whole."

[No. 111.]

S.R.O. 2896.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 75 Customs dated the 17th November, 1951, namely:—

In the Schedule to the said notification, for the entries against Serial No. 2, the following shall be substituted, namely:—

8(2)	Sultanas	41 per cent <i>ad valorem</i> "
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[No. 112.]

S.R.O. 2897.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 44 Customs, dated the 20th May, 1950, namely:—

In the Schedule to the said notification—

(i) for the entries against Serial No. 1, the following shall be substituted, namely:—

"1.	8(2)	Figs	41 per cent <i>ad valorem</i> "
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(ii) the entries against Serial No. 14 shall be omitted.

[No. 113.]

S.R.O. 2898.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts artificial silk yarn falling under item 47(2) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934) when imported into India or the State of Pondicherry, from so much of the duty of Customs leviable thereon under the latter Act as is in excess of—

- Rs. 2 per lb. when the yarn is below 75 deniers;
- Rs. 1-7-0 per lb. when the yarn is 75 deniers and above but not above 100 deniers; and
- Rs. 1-4-0 per lb. when the yarn is above 100 deniers.

[No. 114.]

S.R.O. 2899.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts staple fibre yarn, falling under item No. 47(2) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from so much of the Customs duty leviable thereon under the second mentioned Act, as is in excess of Re. 1-4-0 per lb.

[No. 115.]

S.R.O. 2900.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 45 Customs, dated the 1st March 1955, namely:—

In the said notification, the figures and brackets "49(4); 72(11)" shall be omitted.

[No. 116.]

S.R.O. 2901.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India, in the Ministry of Finance (Revenue Division) No. 36 Customs, dated the 23rd May, 1953, the Central Government hereby exempts, when imported into India or the State of Pondicherry—

- (a) Medicinal contraceptives falling under item No. 28 or item No. 28A of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934)—
 - (i) from the whole of the duty of Customs leviable thereon where the preferential rate of duty is leviable, and
 - (ii) where the standard rate of duty is leviable, from so much of the duty of Customs leviable thereon under the said Schedule as is in excess of the duty of 10 per cent. *ad valorem* and also from the whole of the additional duty of Customs leviable thereon under any law for the time being in force, and
- (b) Contraceptives falling under item 39(1) of the said Schedule from the whole of the duty of Customs leviable thereon.

[No. 117.]

S.R.O. 2902.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 45 Customs, dated the 23rd October, 1948, namely:—

In the Schedule to the said notification, the entries against serial No. 1 shall be omitted.

[No. 118.]

S.R.O. 2903.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts the articles mentioned in column 2 of the Schedule here to annexed, when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon under the Indian Tariff Act, 1934, (32 of 1934), as is in excess of the rate specified in the corresponding entry in column (3) of the said Schedule:

SCHEDULE

Serial No.	Name of article	Extent of exemption
(1)	(2)	(3)
1.	Articles falling under Item No. 72 of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934) except—	5 per cent. <i>ad valorem</i> .
	(i) belting,	
	(ii) power and distribution transformers above 2500 KVA and upto 3000 KVA and 37.5 KV on the H.T. side (primary voltage being over 250) excluding furnace, rectifier and flame-proof transformers;	
	(iii) flour-mill machinery; and	
	(iv) rice-mill machinery.	
2.	Articles falling under Items Nos. 72(17), 72 (18), 72 (20), 72 (21), 72 (24) and 72 (38) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934).	5 per cent. <i>ad valorem</i> .

(1)

(2)

(3)

3. Articles falling under Item No. 72(3) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934) except, 5 per cent. *ad valorem*
- (i) tin rollers and steel belt fasteners, and
- (ii) component parts of flour-mill machinery and rice-mill machinery
4. Articles falling under Item No. 72(25) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934) except component parts of boot and shoe manufacturing machinery, cinema-projecting apparatus, oil-crushing; and refining machinery, sound-recording apparatus for the production of cinema films, and sugar manufacturing and refining machinery. 5 per cent. *ad valorem*

[No. 119.]

S.R.O. 2904.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notifications of the Government of India in the Ministry of Finance (Revenue Division) No. 49-Customs, dated the 17th March 1955, No. 64-Customs, dated the 2nd April 1955, No. 170-Customs, dated the 14th October 1955, and No. 171-Customs, dated the 14th October, 1955, the Central Government hereby exempts each of the articles specified in column 3 of the Schedule hereto annexed, when imported into India or the State of Pondicherry—

- (a) from so much of the Customs duty leviable thereon under the Indian Tariff Act, 1934 (32 of 1934), as is in excess of—
- (i) where the standard rate of duty is leviable, the rate specified in the corresponding entry in column (4) of the said Schedule;
- (ii) where the preferential rate of duty is leviable, the rate specified in the corresponding entry in column (5) of the said Schedule; and
- (b) from the whole of the additional duty of Customs leviable thereon under any law for the time being in force.

SCHEDULE

Serial No.	Relative item No. in the First Schedule to the Indian Tariff Act, 1934	Name of article	Standard rate of duty	Preferential rate of duty if the article is the manufacture of the United Kingdom
(1)	(2)	(3)	(4)	(5)
1.	75 (2), 75 (9), 75(10), 75(11) and 75(12).	Component parts of scooters (other than wheels, handle bars and saddles), including such component parts as are also adapted for use as parts and accessories of other motor vehicles, imported in C.K.D. packs for assembly.	22 $\frac{1}{2}$ % <i>ad valorem</i>	15% <i>ad valorem</i>
2.	75 (2), 75(9), 75(10), 75(11) and 75(12)	Component parts of motor cycles (other than frames, petrol tanks, silencers and pistons), including such component parts as are also adapted for use as parts and accessories of other motor vehicles, imported in C.K.D. packs for assembly.	22 $\frac{1}{2}$ % <i>ad valorem</i>	15% <i>ad valorem</i>

[No. 120.]

S.R.O. 2905.—In exercise of the powers conferred by section 23 of the Sea Customs Act, as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts the articles specified in the Schedule hereto-annexed, falling under item 87 of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from so much of the duty of Customs leviable thereon as is in excess of the duty of 25 per cent *ad valorem*.

SCHEDULE

Raw materials for the plastic industry, the following:

- (a) Styrene;
- (b) Cellulose plastics, excepting cellulose acetate;
- (c) Vinyl resins.

[No. 121.]

S.R.O. 2906.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India, in the Ministry of Finance (Revenue Division) No. 3-Customs dated 7th January, 1950, the Central Government hereby exempts the following raw and semi-manufactured material used by the plastic industry, when imported into India or the State of Pondicherry, from so much of the duty leviable thereon under the First Schedule to the Indian Tariff Act, 1934 (32 of 1934) as is in excess of 25 per cent *ad valorem*, namely:—

Raw Celluloid, Cellulose nitrate (sheets, rods and tubes),
Rennet Casein and Polyvinyl chloride resin.

[No. 122.]

S.R.O. 2907.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment in the notification of the Government of India, in the late Finance Department (Central Revenues) No. 33-Customs dated the 22nd June, 1933, as amended, namely:—

In the said notification, in Schedule I—Import duty, under the head "A—General", for entry against serial No. 281 the following shall be substituted, namely:—

"28 I The following printing machinery and apparatus :—

Composing racks and cases.
Composing Cabinets.
Distamping machines.
Galley racks.
Embossing machines.
Graining machines.
Furniture cases and racks.
Line-up and Register tables.
Book sewing machines.
Cloth stripping machines.

So much of the duty
as is in excess of
10 per cent *ad
valorem*."

[No. 123.]

S.R.O. 2908.—In exercise of the powers conferred under section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 176-Customs dated the 29th

October, 1955, the Central Government hereby exempts each of the articles specified in column (3) of the Schedule hereto annexed, when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon under the Indian Tariff Act, 1934 (32 of 1934), as is in excess of—

- (i) the rate specified in the corresponding entry in column (4) of the said Schedule, where the standard rate of duty is leviable; and
- (ii) the rate specified in the corresponding entry in column (5) of the said Schedule, where the preferential rate of duty is leviable:

SCHEDULE

Serial No.	Relative Item No. in the First Schedule to the Indian Tariff Act, 1934	Name of article	Standard rate of duty	Preferential rate of duty if the article is the manufacture of the United Kingdom
(1)	(2)	(3)	(4)	(5)
1.	77	Matrix rollers, stereo coating boxes, and shoot boards used in stereotyping.	20 per cent <i>ad valorem</i> .	10 per cent <i>ad valorem</i> .
2.	77(5)	Vacuum printing frames	20 per cent <i>ad valorem</i> .	10 per cent <i>ad valorem</i> .
3.	77(5)	Step and Repeat Machines	20 per cent <i>ad valorem</i> .	10 per cent <i>ad valorem</i> .

[No. 124.]

S.R.O. 2909.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India, in the Ministry of Finance (Revenue Division) No. 84-Customs dated the 2nd September, 1950, the Central Government hereby exempts standard precision process cameras for preparing process and photo litho blocks, when imported into India or the State of Pondicherry, from so much of the duty leviable thereon as is in excess of the duty of—

- (i) 10% *ad valorem* if the said goods are the manufacture of the United Kingdom, and
- (ii) 20% *ad valorem* if the said goods are not of the manufacture of the United Kingdom.

[No. 125.]

S.R.O. 2910.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notifications of the Government of India, in the Ministry of Finance (Revenue Division) No. 81, dated the 26th August 1950 and No. 148-Customs dated the 6th November 1954, the Central Government hereby exempts Glass screens and half-tone screens falling under item 77(5) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934) used in printing processes, and imported into India or the State of Pondicherry, from so much of the duty leviable thereon as is in excess of the duty of—

- (i) 10 *ad valorem* if the said goods are the manufacture of the United Kingdom, and
- (ii) 20% *ad valorem* if the said goods are not of the manufacture of the United Kingdom.

[No. 126.]

S.R.O. 2911.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India, in the Ministry of Finance (Revenue Division), No. 88 Customs dated the 14th May 1955, the Central Government hereby exempts "hand quotation moulds" and "hand lead moulds" for casting, imported into India or the State of Pondicherry and falling under item 63(28) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), from so much of the duty of Customs leviable thereon under the second-mentioned Act as is in excess of 10 per cent *ad valorem*, and also from the additional duty of Customs leviable thereon under any law for the time being in force.

[No. 127.]

S.R.O. 2912.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 178-Customs, dated the 29th October, 1955, the Central Government hereby exempts the following articles, namely, Wire stitching machines, thread stitching machines, coating and whirling machines, and varnishing machines, falling under Item No. 72(6) of the First Schedule, to the Indian Tariff Act, 1934 (32 of 1934), when imported into India or the State of Pondicherry, from so much of the Customs duty leviable thereon under the second mentioned Act, as is in excess of 10 per cent *ad valorem* and also from the whole of the additional duty of Customs leviable thereon under any other law for the time being in force.

[No. 138.]

S.R.O. 2913.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India, in the Ministry of Finance (Revenue Division) No. 123-Customs dated the 16th October, 1954, the Central Government hereby exempts the following natural raw materials for perfumery, namely:—

- (1) dried roses,
- (2) patchouli leaves,
- (3) musk,
- (4) civet,
- (5) resinoids, and
- (6) ambergris,

being articles falling under item 31(5) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934) and imported into India or the State of Pondicherry, from so much of the duty of Customs leviable thereon under the second mentioned Act, as is in excess of 50 per cent *ad valorem*.

[No. 139.]

S.R.O. 2914.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 87-Customs dated the 3rd May 1955, namely:—

In the said notification for the words "and also from the whole of the additional duty of Customs leviable thereon under any law for the time being in force", the words "and also from the whole of the additional duty of Customs, if any, leviable thereon under any law for the time being in force" shall be substituted.

[No. 140.]

CENTRAL EXCISE

New Delhi, the 1st December 1956

S.R.O. 2915.—In exercise of the powers conferred by Rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts yarns and fibres of the description specified in column 2 of the Table hereto annexed, from so much of the duty leviable thereon under section 3 of the Central Excises and Salt Act, 1944 (1 of 1944), as is in excess of the duty specified in the corresponding entry in column 3 thereof.

TABLE

Serial No.	Description	Duty
1	2	3
1. Rayon yarn—		
(i) below 75 deniers		Eight annas per lb.
(ii) 75 deniers and above but not above 100 deniers		Six annas per lb.
(iii) above 100 deniers		Four annas per lb.
2. Staple fibre yarn		Two annas per lb.
3. Staple fibre		Two annas per lb.

[No. CER-8(29)/56.]

B. N. BANERJI, Joint Secy.

